

BUDGET SUMMARY

	FY 02 Adopted	FY 03 Adopted	FY 04 Adopted
<u>Non-Categorical Aid:</u>			
Record. Tax Distribution	\$ 537,262	\$ 516,543	\$ 516,528
HB 599 Payments	1,036,866	1,143,793	1,143,793
State Tax Reimbursement: Car Tax	10,467,541	11,440,000	12,220,000
ABC Profits	94,157	58,271	53,741
Wine Tax	63,707	65,916	65,916
Car Rental Sales Tax	700	14,000	15,000
Mobile Home Tax Com.	75,000	75,000	75,000
Rolling Stock Tax	35,628	30,805	30,805
	<u>12,310,861</u>	<u>13,344,328</u>	<u>14,120,783</u>
<u>Shared Expenses (Categorical):</u>			
Sales Tax for Education	5,946,843	5,720,757	6,066,435
Share of Expenses for:			
Treasurer	155,820	156,286	156,286
Commissioner of the Revenue	131,227	134,757	134,757
General Registrar	43,005	40,833	40,833
Sheriff	437,620	566,956	566,956
Commonwealth's Attorney	377,000	379,056	379,056
Clerk of the Circuit Court	388,530	385,610	385,610
Medical Examiner	420	500	500
Operational Exp. – Cars	15,525	10,500	10,500
	<u>7,495,990</u>	<u>7,395,255</u>	<u>7,740,933</u>
<u>Categorical Aid:</u>			
School Resource Officer and Comm.			
Policing Grants	61,863	24,550	0
Litter Control Grant	7,405	8,700	8,700
Commission for the Arts	0	5,000	5,000
Emergency Medical Services	50,675	50,745	50,745
Wireless Board	0	88,555	137,797
	<u>119,943</u>	<u>177,550</u>	<u>202,242</u>
Miscellaneous	<u>282,161</u>	<u>59,000</u>	<u>15,000</u>
Total	\$ <u>20,208,955</u>	\$ <u>20,976,133</u>	\$ <u>22,078,958</u>

BUDGET COMMENTSDescription

This budget provides for revenue received from the Commonwealth of Virginia in three categories - Non-Categorical Aid, Shared Expenses (Categorical), and Categorical Aid. **Non-Categorical Aid** includes revenues which are raised by the State and shared with the local government. The use of such revenues is at the discretion of the local government. **Shared Expenses (Categorical)** includes revenues received from the Commonwealth for the State's share of expenditures in activities that are considered to be joint responsibilities. **Categorical Aid** includes revenues received from the Commonwealth, which are designated by the Commonwealth for a specific use by the local government.

Change

State revenues in support of local spending have flattened due to budget difficulties at the State level. The exception is the State's continuing, and increasing, assumption of personal property tax payments. This is the State's "No Car Tax" initiative and it has the following impact on local taxpayers:

	FY 02 <u>Adopted</u>	FY 03 <u>Adopted</u>	FY 04 <u>Adopted</u>
Local Collections	\$ 4,595,350	\$ 6,160,000	\$ 6,580,000
From the Commonwealth	<u>10,467,541</u>	<u>11,440,000</u>	<u>12,220,000</u>
	<u>\$ 15,062,891</u>	<u>\$ 17,600,000</u>	<u>\$ 18,800,000</u>

The State sales tax for education consists of one-percent of the State sales tax collected around the State, distributed to localities in proportion to their school-age population. The school age population is determined by a special census every three years, and the latest was completed in August 1999. These funds are forwarded to the Williamsburg-James City County Schools each year, although they could be retained and used to pay for school debt service. The State has provided estimates for FY 2003 that are lower than FY 2002.

Grants for community policing and school resource officers are dwindling but may still be available at a level higher than budgeted, but the competition for these funds has increased.

Funds that support constitutional office expenses, such as the Sheriff, have been adjusted based on FY 2002 expected actuals and State provided estimates.